

believe the Internet Non-Discrimination and Sales Tax Simplification Act strikes that fair balance.

Our legislation extends the current moratorium against discriminatory and multiple taxes on goods and services sold over the Internet through 2006. The current three-year moratorium, enacted as part of the 1998 Internet Tax Freedom Act, which I was proud to cosponsor, is set to expire in October 2001. This five-year extension of the moratorium was one of the recommendations in the Advisory Commission on Electronic Commerce's April 2000 report to Congress.

Electronic commerce is beginning to blossom, but it is still in its infancy. Stability is key to reaching its full potential, and creating new tax categories for the Internet is exactly the wrong thing to do. Internet commerce should not be subject to discriminatory new taxes that do not apply to other commerce.

Indeed, without the current moratorium, there are 30,000 different jurisdictions around the country that could levy discriminatory or multiple Internet taxes on e-commerce. We need to continue the moratorium to provide the stability necessary for electronic commerce to flourish. We are not asking for a tax-free zone on the Internet; if sales taxes and other taxes would apply to traditional sales and services, then those taxes would also apply to Internet sales under our legislation. But our legislation would continue the ban on any taxes applied only to Internet sales in a discriminatory manner.

Let's not allow the future of electronic commerce—with its great potential to expand the markets of Main Street businesses—to be crushed by the weight of multiple or discriminatory taxation.

While Congress should continue to prevent discriminatory e-commerce taxes, we also need a national policy to make sure that the traditional state and local sales taxes on Internet sales are applied and collected fairly and uniformly. Our bill encourages states to simplify their sales tax rules and to develop national standards on e-commerce. To help state and local governments improve their collection of sales taxes on e-commerce, our bill authorizes Congress to consider legislation under fast-track procedures to require sellers to collect sales taxes on goods and services sold over the Internet.

I commend the National Conference of State Legislatures and the National Governors Association for their efforts to create uniformity among states for the collection of remote sales taxes. I hope our legislation will further this simplification process as state legislatures and governors around the nation work together to come up with national standards for e-commerce taxation. I pledge to work with them to reach consensus on these difficult remote tax issues.

Today, there are more than a million businesses selling their sales and services on the World Wide Web around the world. This explosion in Web growth has led to thousands of new jobs and exciting opportunities for businesses from Main Street to Wall Street. A March 1999 survey of e-commerce in Vermont that I commissioned found that Vermont businesses had already created 1,404 jobs as a result of Internet commerce—with the potential to create 24,280 new jobs in my home state by the end of this year. The Internet Non-Discrimination and Sales Tax Simplification Act will insure that Vermonters continue to reap the rewards of electronic commerce.

E-Commerce is booming, our moratorium law is working, and we should keep a good thing going and growing. I am proud to cosponsor the Internet Non-Discrimination and Sales Tax Simplification Act to encourage online commerce to continue to grow with confidence. I urge my colleagues to support its swift passage into law.

ADDITIONAL STATEMENTS

CONGRATULATIONS TO PROVIDENCE'S NEW ENGLAND STORM

• Mr. CHAFEE. Mr. President, I wish to pay tribute to the New England Storm, a Women's Professional Football League, WPFL, team based in Providence, Rhode Island. Established just one year ago, the New England Storm logged an impressive first season capped by winning the National Conference Championship January 6, 2001.

This was truly an amazing accomplishment—a testament to the players' dedication, sacrifice, and hard work.

As a Rhode Islander, I am particularly proud of the Storm's success. In January 2000, Rhode Island native Melissa Korpacz—known to all as "Missi"—founded the Storm and rooted it in Providence's Mt. Pleasant Stadium. Missi put aside her fledgling education law practice and invested her time and money into helping the New England Storm take flight. She secured a venue, recruited 43 top athletes, a dedicated staff of managers, coaches, and trainers and secured the necessary business licenses.

And, throughout the season, she balanced the roles of team owner and regional director of team management for the WPFL while taking to the field each game as the Storm's fullback.

To be sure, Missi's efforts were boosted by the spirit and professionalism of her fellow teammates. Together, their performance stirred an enormous amount of pride in Rhode Island and set a laudable goal toward which young women athletes across our state can strive.

And so, I offer my heartiest congratulations to all the members of the

New England Storm Women's Professional Football Team, and all who were associated with their championship season.

I ask that a copy of the team roster be printed in the RECORD.

The roster follows.

NEW ENGLAND STORM WOMEN'S PROFESSIONAL FOOTBALL TEAM 2000-2001 SEASON

Jennifer Blum; Kathleen Bolduc; Sue Burtoft; Patricia Carey; Linda Caruso; Kendra Cestone; Deb Cote; Heather Davis; Karolyn Domini; Kerry Dudley; Audrey Everson; Toni Farfaras; Tara Fay; Chantalle Forgues; Sandy Frizell; Christina Gibbons; Nicole Girard; Theresa Gomes; Ann Hadwen; Cheryl Hancin; Kim Hickey; Rumonda Holder; Debra Hutter; Jessica Johnson; Stephanie Kehas; Catherine Kidd; Missi Korpacz; Tracey Kowalski; Stephanie Lake; Veronica Milinazzo; Darci Mix; Sara Moon; Amy O'Hara; Samantha Phillips; Leah Proia; April Riccardone; Beatrice Robinson; Lori Rubolotta; Amy Saur; Jeanne Sherlock; Kate Skidmore; Karen Sweet; and Sarah Ward. •

TRIBUTE TO EDDIE RATHBUN

• Mr. INHOFE. Mr. President, I rise today in recognition of the hard work that Mr. Eddie Rathbun and the staff of the Natural Resources Conservation Service have done for the people of Bridge Creek, OK.

I have often spoke of the incredible kindness Oklahomans have demonstrated through trying times, and Mr. Eddie Rathbun's actions have been an example of this. I am sure you remember the horrible tornados that ravaged Oklahoma in May of 1999 that killed 44 people and injured 795 others. For many of my constituents this was a very difficult time and Mr. Rathbun and the staff of the Natural Resources Conservation Service went out of their way to be helpful to those whose lives had been altered by this disaster. Mr. Rathbun and his crew worked long hours, in difficult working conditions, to ensure that the people in Bridge Creek could return their lives to normal. The people of this community have informed me that he was a great help to them in a time of need, and have expressed a deep appreciation of him, which I share here today.

Mr. Eddie Rathbun and the crew of the Natural Resources Conservation Service exemplify the Oklahoma spirit of going beyond what is necessary to help a neighbor in a time of need. I wanted to recognize the efforts of a good man, for the kindness he has provided to the people of Oklahoma. •

A SALUTE TO LORENA DERGIN

• Mr. INHOFE. Mr. President, it is my privilege today to pay tribute to an outstanding woman who will be recognized this Saturday, February 10, with a special Honor Dance for her years of service to American Indians and to our country. This dance honors what is